

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)
Ref. Docket No. 24117

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On January 9, 2012, I caused to be served the "Notice of Hearing on Debtors' Two Hundred Fifty-Fifth Omnibus Objection to Claims (No Liability Derivatives Claims)," dated January 9, 2012, to which was attached the "Debtors' Two Hundred Fifty-Fifth Omnibus Objection to Claims (No Liability Derivatives Claims)," dated January 9, 2012 [Docket No. 24117], by causing true and correct copies to be:
 - a. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - b. delivered via facsimile to the party listed on the annexed Exhibit B,
 - c. enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit C, and
 - d. enclosed securely in separate postage-prepaid envelopes and delivered by first class mail to those parties listed on the annexed Exhibit D.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Eleni Kossivas
Eleni Kossivas

Sworn to before me this
11th day of January, 2012
/s/ Cassandra Murray
Notary Public, State of New York
No. 01MU6220179
Qualified in the County of Queens
Commission Expires April 12, 2014

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ELISABETTA G. GASPARINI, ESQ.
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33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

EXHIBIT D

Claim Name	Address Information
DEUTSCHE BANK NATIONAL TRUST COMPANY	AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON MA 02110
DEUTSCHE BANK NATIONAL TRUST COMPANY	ATTN: IMPAC CMB TRUST SERIES 2003-8 - IM0308 1761 EAST ST. ANDREW PLACE SANTA ANA CA 92705
PHOEBE BERKS HEALTH CARE CENTER, INC. AND PHOEBE B	C/O PHOEBE MINISTRIES 1925 TURNER STREET ALLENTOWN PA 18104
SAPHIR FINANCE PLC - SERIES 2007-7	C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL UNITED KINGDOM
SAPHIR FINANCE PLC - SERIES 2007-7	MICHAEL J. VENDITTO, ESQ REED SMITH LLP 599 LEXINGTON AVENUE CONTROL NO. EMEA 224 NEW YORK NY 10022

Total Creditor count 5
